

Narrative

General Information

County Name: [Cass County](#)

Person Performing Ratio Study: [Jay Morris – Ad Valorem Solutions, LLC](#)
[Jaime Morris – Ad Valorem Solutions, LLC](#)

Sales Window (e.g. 1/1/19 to 12/31/19): [Due to the size of the County, we used sales from 01/01/2017 to 12/31/2019 for ResImp study section in Adams, Clinton, and Harrison Twps. We used sales from 001/01/2017 to 12/31/2019 for ComImp and ComVac. For all other study sections, we used 01/01/2018 to 12/31/2019.](#)

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment.

[No. We did not have enough paired sales to establish a reliable time adjustment.](#)

Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

[The Residential Vacant land was grouped \(L1\). Cass County is mainly a rural-agricultural county. Therefore, the homesites throughout the county are of similar rural tracts and should be grouped for trending and sales ratio purposes. Although some townships come in low, there are not enough sales in individual neighborhoods to make any further trending adjustments.](#)

[Due to the limited amount of sales, all commercial and industrial land was trended together \(L2\). There were only five commercial and industrial valid sales. No trending was needed with these sales.](#)

[With this being a small rural community and due to the number of sales in individual neighborhoods, the commercial and industrial parcels were grouped together in the ratio study \(C1\).](#)

[Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department**](#)**

AV Increases/Decreases

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

Property Type	Townships Impacted	Explanation
Commercial Improved	Bethlehem Twp. > 10% DeerCreek Twp. > -10% Jefferson Twp. > 10% Washington > 10%	Mobile home parks all raised based on sales. (1 Park) 1 Commercial reclassified as Ag. Mobile home parks all raised based on sales. (1 Park) Mobile home parks all raised based on sales. (2 Parks)
Commercial Vacant	Deer Creek Twp. >10% Jackson Twp. > 10% Noble Twp. > -10% Tipton Twp. > 10%	Land values increased with new land order. Land values increased with new land order. Vacant land 400 to 410 hotel. 09-18-31-300-006.000-022 rezoned commercial from Res.
Industrial Improved	Adams Twp. > 10% Boone Twp. > 10% Deer Creek Twp. > 10% Jackson Twp. >10% Miami Twp. > 10% Noble Twp. >10%	1 ag was reclassified as Industrial. 2 ag and 1 com were reclassified as Industrial. 2 ag were reclassified as Industrial. 3 parcels reclassified as Industrial from Ag. 1 parcel reclassified as Industrial from Ag. 1 parcel reclassified as Industrial from Ag.
Industrial Vacant	Deer Creek Twp. > 10% Tipton Twp. > 10% Washington Twp. > 10%	Land values increased with new land order. Two parcels had buildings removed taking them to 300. Also 4 other parcels were changed from 400 to 300. Two parcels had land re-allocated to 12 and 13 from 14. And land values changed with land order.
Residential Improved	Harrison Twp. > 10%	Two nbhds raised based on sales and trending.
Residential Vacant	Clinton Twp. > -10%	2 parcels went from res to ag.

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. For 2019 Deer Creek, Jackson, Tipton and Washington townships were reviewed.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed. We are completing the land order as part of our annual reassessment. For 2019 review we updated the land order for Deer Creek, Jackson, Tipton and Washington townships.

Comments

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor's office, or any other information deemed pertinent.

A decision was made to reclassify large commercial hog operations to industrial property classes. These are not hog operations you would normally find on mom and pop farms, but large commercial operations with buildings exceeding 400 to 800 feet long. These operations are found not to be locally owned, and if so are not normally locally operated. This is why the big value fluctuation in Industrial Improved classification.